IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1446 OF 2004
IN
INCOME TAX APPEAL (LOD) NO.516 OF 2004

The Commissioner of Income-tax ..Appellant.

V/s.

M/s.IPCA Laboratories Ltd. ..Respondent.

Mrs.Poonam P. Bhosale with B.M.Chatterhji i/b. Pankaj Kapoor for appellant.

Mr.A.K.Jasani for respondent.

CORAM : F.I.REBELLO AND
R.V.MORE, JJ.

DATED : 3RD JULY, 2007.

P.C. :-

In the affidavit of Shri Vatssalya Saxsena, Dy. Commissioner of Income Tax, the cause shown for the delay was restructuring of the Department. The second affidavit filed now of Shri S.C.Rodrigues, Asstt. Commissioner of Income Tax, in para 2, it is admitted that cases falling under the jurisdiction of Central charges were not affected by restructuring but cases pertaining to charges other than Central charges were affected by restructuring. It is also set out that the earlier affidavit appears to have been filed without going into the issue. The reason for delay has now been set out. We now find that the papers were

forwarded to the Ministry of Law on 13/5/2003 and the draft of appeal was prepared and forwarded to the Commissioner of Income Tax on 29/3/2004. Thus, it appears that the draft of appeal from the Ministry of Law took about 300 days. There is no reason given as to why the draft of Appeal Memo took 300 days. Nothing is set out in the affidavit. As the delay has not been sufficiently explained, the cause shown does not amount to sufficient cause. Consequently, the Notice of Motion and the appeal are dismissed.

(F.I.REBELL0, J.)

(R.V.MORE, J.)